

PREFACE

This pamphlet was prepared to provide local agency's officials with a quick reference to the source, distribution and uses of Motor Fuel Tax funds. It is the intent that the provisions of this document be a reference and not the final authority on the receipt or expenditure of Motor Fuel Tax funds.

The following chapters of the Illinois Compiled Statutes and the Bureau of Local Roads and Streets Administrative Policies Manual (APM) were used in the development of this document:

- ILCS Chapter 35 Revenue

- ILCS Chapter 55 Counties

- ILCS Chapter 60 Townships

- ILCS Chapter 65 Municipalities

- ILCS Chapter 605 Highway Code

- BLRS APM Chapters 2, 3, 4, 5, 8

Additional copies may be obtained from:

- Illinois Department of Transportation

- Bureau of Local Roads and Streets

- Room 205

- 2300 South Dirksen Parkway

- Springfield, IL 62764

SOURCE OF THE ILLINOIS MOTOR FUEL TAX FUND

The Illinois Motor Fuel Tax (MFT) Fund is derived from a tax on the privilege of operating motor vehicles upon public highways and of operating recreational watercraft upon the waters of this state, based on the consumption of motor fuel.

The motor fuel taxes deposited in the Illinois MFT Fund are:

- a. 19.0 cents per gallon.
- b. 2.5 cents per gallon on diesel fuel in addition to the tax in a. above.

The Department of Transportation allocates these monies according to the MFT Fund Distribution statute ([35 ILCS 505/8](#)) and initiates the process for distribution of motor fuel tax to the counties, townships and municipalities.

Each month warrants are issued to each municipal treasurer in the amount of the municipality's share and to each county treasurer in the amount of the county's and the county road district/townships' share of the Illinois Motor Fuel Tax Fund collected for the preceding month.

DISTRIBUTION OF THE ILLINOIS MOTOR FUEL TAX FUND

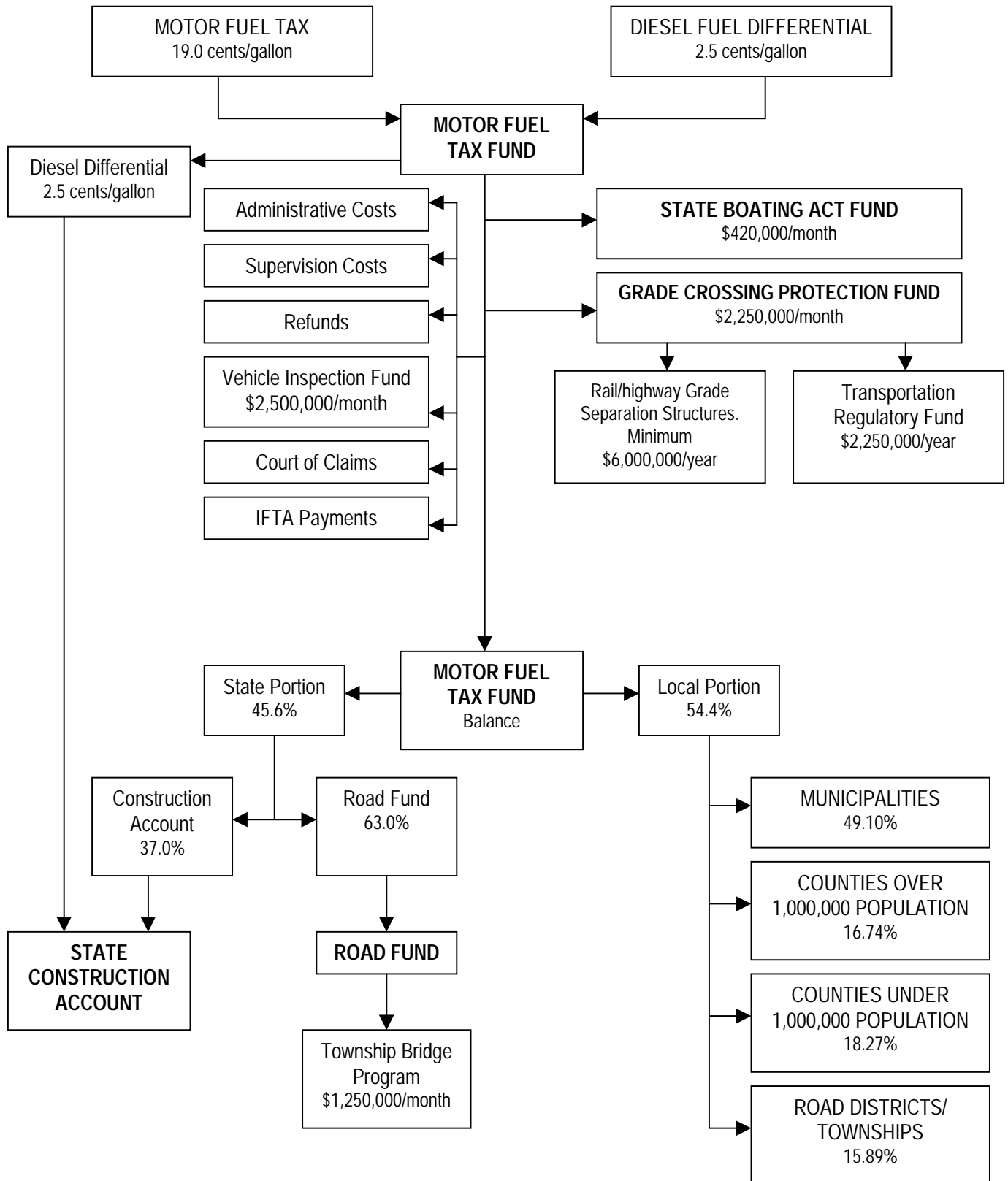
The money deposited each month in the Illinois Motor Fuel Tax Fund shall be distributed as follows:

- a. 2 1/2 cents per gallon tax on diesel fuel is transferred to the State Construction Account Fund.
- b. \$420,000 per month is transferred to the State Boating Act Fund. This money is used by the Department of Natural Resources for the purposes specified in Article X of the Boat Registration and Safety Act ([625 ILCS 45/10-1](#))
- c. \$2,250,000 per month is transferred to the Grade Crossing Protection Fund. This money is used by the Department of Transportation upon order of the Illinois Commerce Commission to pay part of the expense of providing grade crossing protection at points where local public highways cross railroads.
 1. Each fiscal year not less than \$6,000,000 shall be used for construction or reconstruction of rail/highway grade separation structures.
 2. Each fiscal year \$2,250,000 shall be transferred to the Transportation Regulatory Fund and shall be accounted for as part of the rail carrier portion of such funds and shall be used to pay the cost of administration of the Illinois Commerce Commission's railroad safety program, with the remainder to be used by the Department of Transportation upon order of the Illinois Commerce Commission, to pay that part of the cost apportioned by such Commission to the State to cover the interest of the public in the use of highways, roads or streets in the county highway system, township and district road system or municipal street system.
- d. A sufficient amount of money is reserved each month to pay:
 1. Department of Revenue administrative costs for the MFT Act
 2. Department of Transportation supervisory costs
 3. Refunds allowed by law
 4. \$2,500,000/month into the Vehicle Inspection Fund
 5. Amounts ordered paid by the Court of Claims
 6. International Fuel Tax Agreement (IFTA) payments to other states

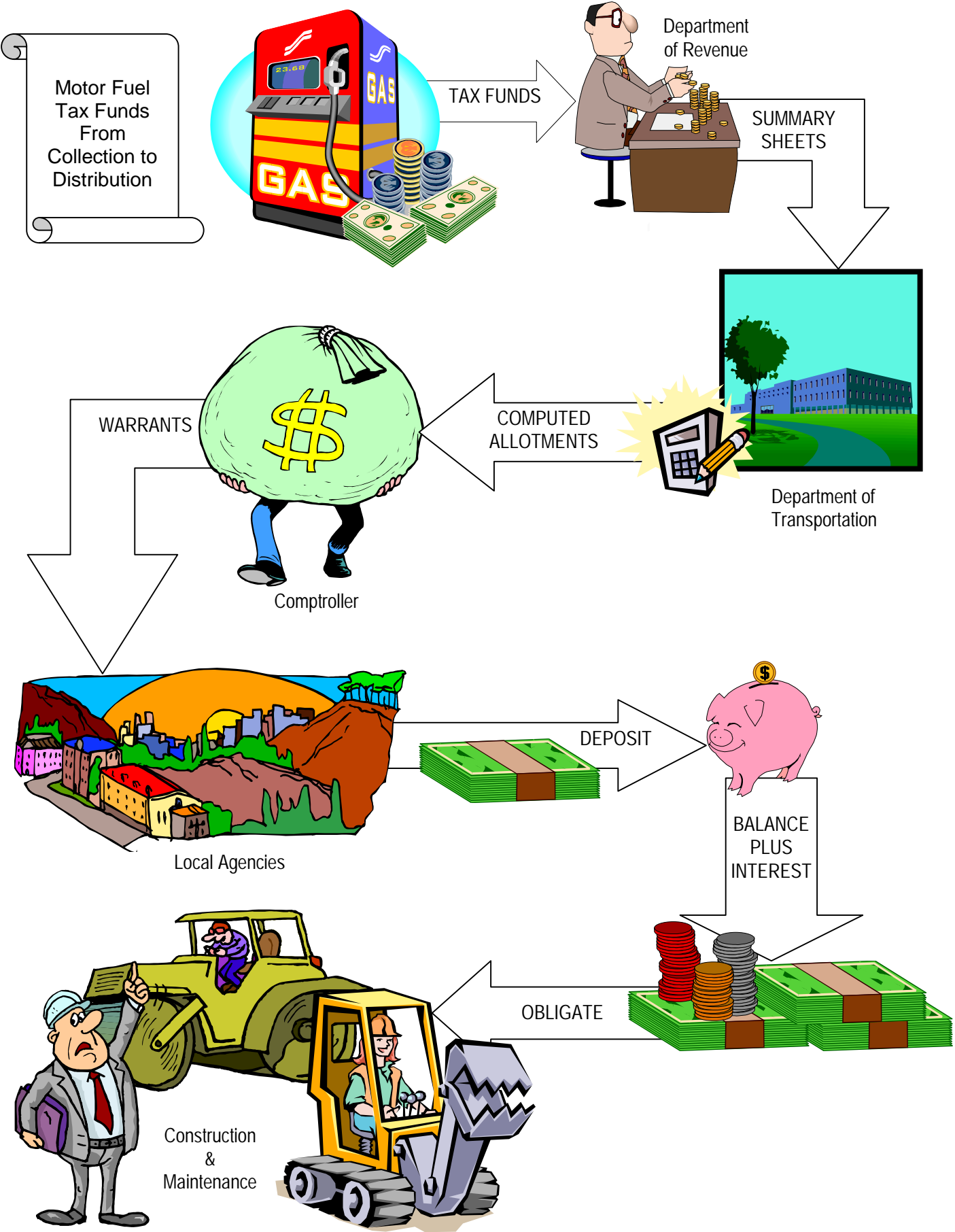
The remaining monies shall be allocated each month as follows:

- a. 45.6% shall be deposited as follows:
 - 37% to the State Construction Account Fund
 - 63% to the Road Fund - including \$1,250,000/month to fund the Township Bridge Program
- b. 54.4% shall be distributed by the Department of Transportation as follows:
 - 49.10% to the municipalities - apportioned in proportion to population
 - 16.74% to the counties having 1,000,000 or more inhabitants - (Cook County)
 - 18.27% to counties having less than 1,000,000 inhabitants - apportioned in proportion to motor vehicle license fees collected
 - 15.89% to the road districts/townships - apportioned to each in proportion to total mileage of roads in the state

DISTRIBUTION OF THE ILLINOIS MOTOR FUEL TAX FUND



DISTRIBUTION OF THE ILLINOIS MOTOR FUEL TAX FUND



MOTOR FUEL TAX ALLOTMENT STATISTICS
December 1, 2002 through November 30, 2003

% change
from 2002

Motor Fuel Tax \$1,321,258,800.55

GROSS COLLECTIONS	\$1,321,258,800.55	-0.13
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DEDUCTIONS

Grade Crossing Protection Fund	\$27,000,000.00	N/A
Vehicle Inspection Fund	\$30,000,000.00	N/A
Secretary of State	\$404,800.00	-28.74
Diesel Differential	\$33,800,612.51	-7.00
Highway Adminstration	\$9,687,063.15	-2.89
Revenue Adminstration	\$20,514,747.78	-26.61
Refunds	\$16,706,580.04	+14.34
State Boating Act Fund	\$5,040,000.00	N/A
IFTA Payments to Other States	\$38,778,484.95	N/A
Auditor General	\$72,843.00	N/A
Court of Claims	\$818.63	N/A
General Revenue Fund	\$1,535,000.00	

\$183,540,950.06

\$1,137,717,850.49

ALLOCATIONS

IDOT (Road Fund & State Const)	\$518,799,339.83	+0.30
Municipalities	\$303,888,988.73	+0.30
Counties over 1,000,000 pop	\$103,606,958.69	+0.30
All other Counties	\$113,076,411.91	+0.30
Road Districts	\$98,346,151.33	+0.30

\$618,918,510.66

\$ 1,137,717,850.49

MUNICIPAL

2003 per capita distribution	\$28.48	
2002 per capita distribution	\$28.41	
Increase	\$0.07	+0.25

ROAD DISTRICTS

2003 Road Districts distribution per mile	\$1,379.17	
2002 Road Districts distribution per mile	\$1,369.06	
Increase	\$10.11	+0.74

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
APPORTIONMENT OF MOTOR FUEL TAX
DEPOSITED IN THE MOTOR FUEL TAX FUND
DURING THE MONTH OF DECEMBER 2003

REVENUES:

12/02/2003	\$2,919,874.45
12/03/2003	\$477,499.75
12/09/2003	\$11,660,922.72
12/10/2003	\$46,270.02
12/16/2003	\$4,100,851.48
12/17/2003	\$3,700.83
12/23/2003	\$1,307,291.51
12/24/2003	\$5,165.04
12/30/2003	\$52,499,827.45
12/31/2003	\$46,443,242.46
Refunds	\$0.00

Total Revenues \$119,464,645.71

DEDUCTIONS:

Diesel Fuel - State Construction Transfer (\$.025 per gallon)	\$2,941,672.04
State Boating Act Fund Transfer	\$420,000.00
Grade Crossing Protection Fund Transfer	\$2,250,000.00
Vehicle Inspection Fund Transfer	\$15,000,000.00
Revenue Administration Expense	\$1,812,125.20
Transportation Administration Expense	\$661,217.43
Secretary of State Administration Expense	\$0.00
Court of Claims Expense	\$0.00
Auditor General (Transfer Out)	(\$24,263.00)
Refunds to Non-Taxable Users (Note 1)	\$1,385,473.96
IFTA Payments to Other States (Note 1)	\$2,563,021.51
Total Deductions	<u>\$27,009,247.14</u>

AMOUNT TO BE DISTRIBUTED \$92,455,398.57

DISTRIBUTION

45.60% Department of Transportation	
63.00% Road Fund	\$26,560,586.90
37.00% State Construction Fund	<u>\$15,599,074.85</u>
	\$42,159,661.75
54.40% Local Governments	
49.10% Municipalities	\$24,695,206.78
16.74% Counties over 1,000,000	\$8,419,506.34
18.27% Counties - all other	\$9,189,031.12
15.89% Road Districts	<u>\$7,991,992.58</u>
	\$50,295,736.82

TOTAL DISTRIBUTION \$92,455,398.57

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
APPORTIONMENT OF MOTOR FUEL TAX
DEPOSITED IN THE MOTOR FUEL TAX FUND
DURING THE MONTH OF JANUARY 2004

REVENUES:

01/05/2004	\$329,558.94
01/06/2004	\$56,634.55
01/13/2004	\$6,417,675.04
01/14/2004	\$20,215.72
01/21/2004	\$303,448.67
01/27/2004	\$49,895,273.64
01/28/2004	\$470,299.02
01/30/2004	\$53,238,628.69

Refunds	<u>\$0.00</u>
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Total Revenues	\$110,731,734.27
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DEDUCTIONS:

Diesel Fuel - State Construction Transfer (\$.025 per gallon)	\$2,383,216.74
State Boating Act Fund Transfer	\$420,000.00
Grade Crossing Protection Fund Transfer	\$2,250,000.00
Vehicle Inspection Fund Transfer	\$0.00
Revenue Administration Expense	\$3,566,380.61
Transportation Administration Expense	\$709,441.49
Secretary of State Administration Expense	\$0.00
Court of Claims Expense	\$0.00
Auditor General (Transfer Out)	\$0.00
Refunds to Non-Taxable Users (Note 1)	\$1,058,256.55
IFTA Payments to Other States (Note 1)	<u>\$6,655,773.40</u>

Total Deductions	<u>\$17,043,068.79</u>
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AMOUNT TO BE DISTRIBUTED

\$93,688,665.48

DISTRIBUTION

45.60% Department of Transportation		
63.00% Road Fund	\$26,914,879.82	
37.00% State Construction Fund	<u>\$15,807,151.64</u>	
		\$42,722,031.46

54.40% Local Governments		
49.10% Municipalities	\$25,024,617.29	
16.74% Counties over 1,000,000	\$8,531,814.54	
18.27% Counties - all other	\$9,311,604.04	
15.89% Road Districts	<u>\$8,098,598.15</u>	
		<u><u>\$50,966,634.02</u></u>

TOTAL DISTRIBUTION

\$93,688,665.48

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
APPORTIONMENT OF MOTOR FUEL TAX
DEPOSITED IN THE MOTOR FUEL TAX FUND
DURING THE MONTH OF FEBRUARY 2004

REVENUES:

02/03/2004	\$2,389,644.50
02/04/2004	\$19,001.50
02/10/2004	\$5,692,755.17
02/11/2004	\$52,840.33
02/18/2004	\$1,674,506.35
02/24/2004	\$2,317,433.19
02/25/2004	\$14,606.42
02/27/2004	\$95,763,606.07

Refunds	\$0.00
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Total Revenues	\$107,924,393.53
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DEDUCTIONS:

Diesel Fuel - State Construction Transfer (\$.025 per gallon)	\$2,422,774.23
State Boating Act Fund Transfer	\$420,000.00
Grade Crossing Protection Fund Transfer	\$2,250,000.00
Vehicle Inspection Fund Transfer	\$0.00
Revenue Administration Expense	(\$139,985.06)
Transportation Administration Expense	\$677,012.96
Secretary of State Administration Expense	\$0.00
Court of Claims Expense	\$0.00
Auditor General (Transfer Out)	\$0.00
Refunds to Non-Taxable Users (Note 1)	\$1,336,402.47
IFTA Payments to Other States (Note 1)	\$1,011,804.29

Total Deductions	\$7,978,008.89
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AMOUNT TO BE DISTRIBUTED

\$99,946,384.64

DISTRIBUTION

45.60% Department of Transportation		
63.00% Road Fund	\$28,712,597.38	
37.00% State Construction Fund	<u>\$16,862,954.02</u>	
		\$45,575,551.40

54.40% Local Governments		
49.10% Municipalities	\$26,696,079.12	
16.74% Counties over 1,000,000	\$9,101,677.49	
18.27% Counties - all other	\$9,933,551.23	
15.89% Road Districts	<u>\$8,639,525.40</u>	
		<u>\$54,370,833.24</u>

TOTAL DISTRIBUTION

\$99,946,384.64

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
APPORTIONMENT OF MOTOR FUEL TAX
DEPOSITED IN THE MOTOR FUEL TAX FUND
DURING THE MONTH OF MARCH 2004

REVENUES:

03/02/2004	\$384,303.09
03/03/2004	\$440,149.65
03/04/2004	\$75.00
03/09/2004	\$8,229,470.08
03/10/2004	\$93,324.81
03/16/2004	\$85,157.81
03/17/2004	\$5,574.47
03/23/2004	\$3,165,865.02
03/24/2004	\$130,124.81
03/30/2004	\$50,401,852.16
03/31/2004	\$42,091,509.83
Refunds	\$0.00

Total Revenues

\$105,027,406.73

DEDUCTIONS:

Diesel Fuel - State Construction Transfer (\$.025 per gallon)	\$8,414,274.34
State Boating Act Fund Transfer	\$420,000.00
Grade Crossing Protection Fund Transfer	\$2,250,000.00
Vehicle Inspection Fund Transfer	\$0.00
Revenue Administration Expense	\$1,889,262.14
Transportation Administration Expense	\$676,891.46
Secretary of State Administration Expense	\$0.00
Court of Claims Expense	\$0.00
Auditor General (Transfer Out)	\$257,852.00
Refunds to Non-Taxable Users (Note 1)	\$1,556,548.47
IFTA Payments to Other States (Note 1)	\$5,284,551.07

Total Deductions

\$20,749,379.48

AMOUNT TO BE DISTRIBUTED

\$84,278,027.25

DISTRIBUTION

45.60% Department of Transportation		
63.00% Road Fund	\$24,211,391.70	
37.00% State Construction Fund	\$14,219,388.76	
		\$38,430,780.46
54.40% Local Governments		
49.10% Municipalities	\$22,510,998.18	
16.74% Counties over 1,000,000	\$7,674,829.11	
18.27% Counties - all other	\$8,376,291.99	
15.89% Road Districts	\$7,285,127.51	
		\$45,847,246.79

TOTAL DISTRIBUTION

\$84,278,027.25

Note 1 Amounts are estimated by the Department of Revenue

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
APPORTIONMENT OF MOTOR FUEL TAX
DEPOSITED IN THE MOTOR FUEL TAX FUND
DURING THE MONTH OF APRIL 2004

REVENUES:

04/02/2004	\$2,706,903.94
04/05/2004	\$63,182.59
04/13/2004	\$6,605,034.81
04/14/2004	\$7,716.56
04/20/2004	\$1,494,377.54
04/21/2004	\$1,703.97
04/27/2004	\$24,984,192.31
04/28/2004	\$494,706.66
04/30/2004	\$64,491,619.84
Refunds	\$0.00

Total Revenues

\$100,849,438.22

DEDUCTIONS:

Diesel Fuel - State Construction Transfer (\$.025 per gallon)	\$2,384,540.38
State Boating Act Fund Transfer	\$420,000.00
Grade Crossing Protection Fund Transfer	\$2,250,000.00
Vehicle Inspection Fund Transfer	\$0.00
Revenue Administration Expense	\$1,658,060.23
Transportation Administration Expense	\$683,472.83
Secretary of State Administration Expense	\$0.00
Court of Claims Expense	\$0.00
Auditor General (Transfer Out)	\$0.00
Refunds to Non-Taxable Users (Note 1)	\$1,746,610.51
IFTA Payments to Other States (Note 1)	\$4,969,305.36

Total Deductions

\$14,111,989.31

AMOUNT TO BE DISTRIBUTED

\$86,737,448.91

DISTRIBUTION

45.60% Department of Transportation		
63.00% Road Fund	\$24,917,934.32	
37.00% State Construction Fund	\$14,634,342.38	
		\$39,552,276.70
54.40% Local Governments		
49.10% Municipalities	\$23,167,919.56	
16.74% Counties over 1,000,000	\$7,898,797.83	
18.27% Counties - all other	\$8,620,730.96	
15.89% Road Districts	\$7,497,723.86	
		\$47,185,172.21

TOTAL DISTRIBUTION

\$86,737,448.91

STATE OF ILLINOIS
DEPARTMENT OF TRANSPORTATION
APPORTIONMENT OF MOTOR FUEL TAX
DEPOSITED IN THE MOTOR FUEL TAX FUND
DURING THE MONTH OF MAY 2004

REVENUES:

05/04/2004	\$1,848,273.92
05/05/2004	\$14,747.27
05/11/2004	\$8,993,709.05
05/12/2004	\$64,439.75
05/18/2004	\$344,807.62
05/19/2004	\$4,381.48
05/25/2004	\$7,008,691.90
05/26/2004	\$942.45
05/28/2004	\$105,912,223.89

Refunds	\$0.00
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Total Revenues	\$124,192,217.33
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DEDUCTIONS:

Diesel Fuel - State Construction Transfer (\$.025 per gallon)	\$2,000,000.00
State Boating Act Fund Transfer	\$420,000.00
Grade Crossing Protection Fund Transfer	\$2,250,000.00
Vehicle Inspection Fund Transfer	\$0.00
Revenue Administration Expense	\$1,806,600.60
Transportation Administration Expense	\$675,276.29
Secretary of State Administration Expense	\$0.00
Court of Claims Expense	\$0.00
Auditor General (Transfer Out)	\$0.00
Refunds to Non-Taxable Users (Note 1)	\$1,648,981.71
IFTA Payments to Other States (Note 1)	\$456,037.74

Total Deductions	\$9,256,896.34
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AMOUNT TO BE DISTRIBUTED	\$114,935,320.99
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DISTRIBUTION

45.60% Department of Transportation		
63.00% Road Fund	\$33,018,619.01	
37.00% State Construction Fund	\$19,391,887.36	
		\$52,410,506.37
54.40% Local Governments		
49.10% Municipalities	\$30,699,683.98	
16.74% Counties over 1,000,000	\$10,466,653.97	
18.27% Counties - all other	\$11,423,283.63	
15.89% Road Districts	\$9,935,193.04	
		\$62,524,814.62

TOTAL DISTRIBUTION	\$114,935,320.99
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JUNE'S APPORTIONMENT DATA IS NOT YET AVAILABLE

JULY'S APPORTIONMENT DATA IS NOT YET AVAILABLE

AUGUST'S APPORTIONMENT DATA IS NOT YET AVAILABLE

SEPTEMBER'S APPORTIONMENT DATA IS NOT YET AVAILABLE

OCTOBER'S APPORTIONMENT DATA IS NOT YET AVAILABLE

NOVEMBER'S APPORTIONMENT DATA IS NOT YET AVAILABLE

EXPENDITURE OF THE ILLINOIS MOTOR FUEL TAX FUND

The expenditure of MFT funds requires the supervision and approval of the Department of Transportation. The county board must adopt a resolution appropriating the MFT funds. The resolution should state how the funds are to be used. The resolution shall be submitted to the IDOT district office for approval.

Engineering agreements require approval by the Department of Transportation. The Department of Transportation must also approve plans, specifications, and estimates of any construction project prior to the county advertising for bids and letting the contract. The Department of Transportation must concur in the award of the contract. When MFT funds are to be used for maintenance, the Department of Transportation must also approve the maintenance estimate prior to advertising for bids. All work requiring bids must be advertised in the Department of Transportation's weekly contractors' bulletin.

Please contact the Bureau of Local Roads and Streets in your IDOT District office if you have any questions regarding MFT expenditures.

PERMISSIBLE USES OF THE ILLINOIS MOTOR FUEL TAX FUND

County Construction and Maintenance

Description	Statute or Policy*
Bicycle Paths, Signs, and Surface Markings (counties over 500,000)	605 ILCS 5/5-701.13
County Garages	605 ILCS 5/5-701.9
Federal-Aid Projects	605 ILCS 5/5-701.7
Grade Separations	605 ILCS 5/5-701.14
Nondedicated Subdivision Roads (est. prior to July 23, 1959)	605 ILCS 5/5-701.15
Railroad Signal Protection	BLR APM p 5-6-2
Right-of-Way	BLR APM 2-2-2i
Salt Storage Facilities	BLR APM 2-2-2d
Sidewalks**	BLR APM 2-2-2a
State and County Highways, and County Unit Roads	605 ILCS 5/5-701.1 605 ILCS 5/5-701.2 605 ILCS 5/5-701.3 605 ILCS 5/5-701.17
Storm Sewers**	BLR APM 2-2-2i
Traffic Control Devices	BLR APM 2-2-2m
Tree Trimming and Tree Removal (Emergency and/or Safety Related)	BLR APM 8-3-8
Utility Adjustment**	BLR APM p 5-6-6
Wheel Chair Ramps**	BLR APM 2-2-2b

Other County Uses

Description	Statute or Policy*
County Engineer/Superintendent Salary	BLR APM 2-2-1a
Engineering Investigations	605 ILCS 5/5-701.6
Equipment Operation Usage Cost and Rental	BLR APM 8-3-11
Health, Hospitalization, and Life Insurance for Employees	BLR APM 2-2-1d(3)
Holidays, Vacation, and Sick Leave for Employees	BLR APM 2-2-1d(2)
Local Mass Transit	605 ILCS 5/5-701.8
Bond Issue Improvements, Miscellaneous Expenses	BLR APM 2-2-5
Wages and Salaries for Employees	BLR APM 2-2-1d(1)
Payment of Principal and Interest on Road Bonds	605 ILCS 5/5-701.11 605 ILCS 5/5-701.5
Retirement Fund and Social Security Fund for Employees	BLR APM 2-2-1d(5)
Retirement of Indebtedness	605 ILCS 5/5-701.4
Workers' Compensation Insurance Premium for Employees	BLR APM 2-2-1d(4)

* BLR APM - Bureau of Local Roads and Streets Administrative Policy Manual, ILCS - Illinois Compiled Statutes

** When included as part of a highway improvement project

Note: All uses of Motor Fuel Tax are subject to the provisions and limitations reflected in the BLR APM and ILCS.

EXPENDITURE OF THE ILLINOIS MOTOR FUEL TAX FUND

The expenditure of MFT funds requires the supervision and approval of the Department of Transportation. The corporate authorities of the municipality must adopt an ordinance or a resolution appropriating the MFT funds. The ordinance or resolution shall state how the funds are to be used and shall be submitted to the IDOT district office for approval. When MFT funds are to be used for construction, the ordinance or resolution shall specify the location, type or types, length and width of proposed construction.

The Department of Transportation must approve the plans, specifications, and estimates of any construction project prior to the municipality advertising for bids and letting the contract. The Department of Transportation must concur in the award of the contract. When MFT funds are to be used for maintenance, the Department of Transportation must also approve the maintenance estimate prior to advertising for bids. All work requiring bids must be advertised in the Department of Transportation's weekly contractors' bulletin. Engineering agreements also require approval by the Department.

Please contact the Bureau of Local Roads and Streets in your IDOT District office if you have any questions regarding MFT expenditures.

PERMISSIBLE USES OF THE ILLINOIS MOTOR FUEL TAX FUND

Municipal Construction and Maintenance

Description	Statute or Policy*
Bicycle Parking Facilities, Paths, Signs and Markings	605 ILCS 5/7-202.20
Extensions of Municipal Streets Outside of Corporate Limits	605 ILCS 5/7-202.3 605 ILCS 5/7-202.4
Federal-Aid Projects	605 ILCS 5/7-202.1b
Grade Separations	605 ILCS 5/7-202.21
Municipal Streets and Alleys	605 ILCS 5/7-202.2
Nondedicated Subdivision Roads (est. prior to July 23, 1959)	605 ILCS 5/7-202.21a
Off Street Parking Facilities	605 ILCS 5/7-202.17
Pedestrian Subway or Overhead Crossings	605 ILCS 5/7-202.8
Railroad Signal Protection	BLR APM p 5-6-2
Right-of-Way	BLR APM 2-2-2I
Salt Storage Facilities	BLR APM 2-2-2d
Sidewalks**	605 ILCS 5/7-202.15
State and County Highways within a Municipality	605 ILCS 5/7-202.1 605 ILCS 5/7-202.1a
Storm Sewers	605 ILCS 5/7-202.7
Street Lighting	605 ILCS 5/7-202.6
Traffic Control Devices and School Crossing Signals	605 ILCS 5/7-202.5
Tree Trimming and Tree Removal (Emergency and/or Safety Related)	BLR APM 8-3-8
Utility Adjustment**	BLR APM p 5-6-6
Wheel Chair Ramps**	BLR APM 2-2-2b

Other Municipality Uses

Description	Statute or Policy*
Engineering Services	605 ILCS 5/7-202.12 605 ILCS 5/7-202.16
Equipment Operation Usage Cost and Rental	BLR APM 8-3-11
Health, Hospitalization, and Life Insurance for Employees	BLR APM 2-2-1d(3)
Holidays, Vacation, and Sick Leave for Employees	BLR APM 2-2-1d(2)
Local Mass Transit	605 ILCS 5/7-202.14
Matching Federal Monies	605 ILCS 5/7-202.10
Miscellaneous Expenses in Connection with Bond Issue Improvements	BLR APM 2-2-5
Motor Vehicle Safety Inspection Lanes	605 ILCS 5/7-202.19
Wages and Salaries for Employees	BLR APM 2-2-1d(1)
Payment of Principal and Interest on Road Bonds	605 ILCS 5/7-202.18
Retirement Fund and Social Security Fund for Employees	BLR APM 2-2-1d(5)
Retirement of Indebtedness	605 ILCS 5/7-202.13
Street Planning	605 ILCS 5/7-202.11
Workers' Compensation Insurance Premium for Employees	BLR APM 2-2-1d(4)

* BLR APM - Bureau of Local Roads and Streets Administrative Policy Manual, ILCS - Illinois Compiled Statutes

** When included as part of a highway improvement project

Note: All uses of Motor Fuel Tax are subject to the provisions and limitations reflected in the BLR APM and ILCS.

ELIGIBILITY REQUIREMENTS OF THE ILLINOIS MOTOR FUEL FUND

Road Districts/Townships must tax at a minimum rate to qualify for MFT funds. Each year the Central Bureau of Local Roads and Streets (BLRS) issues a certificate to the County Clerk requesting the rate of tax levied for road and bridge purposes in the previous year. In order for the Road District/ Township to retain MFT eligibility, the County Clerk must provide the requested information to the Central BLRS by the date specified.

According to [35 ILCS 505/8](#):

After July 1 of any year, no allocation shall be made for any road district unless:

- a. A tax for road and bridge purposes is levied in an amount which will require the extension of such tax against the taxable property in any such road district at a rate of not less than 0.08% of the value thereof, based upon the assessment for the year immediately prior to the year in which such tax was levied and as equalized by the Department of Revenue, or,
- b. In DuPage County, the above tax or an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district/township, whichever is less.

If any road district has levied a special tax for road purpose pursuant to [605 ILCS 5/6-601](#), [5/6-602](#), [5/6-603](#) and such tax was:

- a. Levied in an amount which would require extension at a rate of not less than 0.08% of the value of the taxable property thereof, as equalized or assessed by the Department of Revenue, or,
- b. In DuPage County, the above tax or an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less.

Such levy shall be deemed a proper compliance and shall qualify such road district for allotments.

If a township has transferred to the road and bridge fund money which, when added to the amount of any tax levy of the road district would be:

- a. The equivalent of a tax levy requiring extension at a rate of at least 0.08%, or,
- b. In DuPage County, a. above or an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less.

Such transfer shall be deemed a proper compliance and shall qualify the road district for allotments.

PROPERTY TAX EXTENSION LIMITATION LAW (PTELL)

The Property Tax Extension Limitation Law (PTELL), [35 ILCS 200/18-185](#) through [35 ILCS 200/18-245](#), was originally passed in 1991 and affected non-home-rule taxing districts in the collar counties (DuPage, Kane, Lake, McHenry, and Will). Shortly afterwards this law was amended to apply to all counties with a population of 3,000,000 or more (Cook County). Effective July 11, 1996, the county board of counties under 3,000,000 population, by ordinance or resolution, were allowed to submit to the voters of the county the question of whether to make all non-home rule taxing districts that have all or a portion of their equalized assessed valuation, subject to PTELL.

PTELL limits increases in taxing district's extensions. PTELL allows a taxing district to receive a limited inflationary increase - the lesser of 5 percent or the increase in the Consumer Price Index - in tax extensions on existing property. As a result of PTELL, some road districts became ineligible to receive Motor Fuel Tax funds because they were unable to levy the minimum 0.08% road and bridge tax as required by [35 ILCS 505/8](#).

In July 1997, [35 ILCS 505/8](#) (Motor Fuel Tax Fund) was amended to allow road districts under PTELL to be able to receive MFT funds. In order to become eligible for MFT funds, the road district must have been levying the minimum 0.08% road and bridge tax prior to PTELL and continue to tax at the maximum allowable amounts according to PTELL or, in DuPage County, an amount equal to or greater than \$12,000 per mile of road under the jurisdiction of the road district, whichever is less.

EXPENDITURE OF THE ILLINOIS MOTOR FUEL TAX FUND

The expenditure of MFT funds requires the supervision and approval of the Department of Transportation. A highway commissioner desiring to use MFT funds for a road improvement should complete a Statement of Proposed Road Improvement ([Form BLR 4102](#)) and submit it to the County Engineer. The County Engineer in cooperation with the highway commissioner will cause the plans, specifications, and estimates to be prepared and submit them to the Department for approval. Contracts are advertised and let by the county board to the lowest responsible bidder subject to the approval of the highway commissioner. The Department of Transportation must concur in the award of the contract.

If a highway commissioner desires to use MFT funds for his maintenance program, the county engineer should be contacted to prepare a maintenance program. The Department of Transportation must approve the maintenance estimate prior to advertising for bids. All work requiring bids must be advertised in the Department of Transportation's weekly contractors' bulletin.

Questions regarding MFT expenditures should be directed to the County Engineer. If additional information is needed, please contact the Bureau of Local Roads and Streets in your District IDOT office.

PERMISSIBLE USES OF THE ILLINOIS MOTOR FUEL TAX FUND

Road District/Township Construction and Maintenance

Description	Statute or Policy*
Bicycle Route Signs and Markings	605 ILCS 5/6-701.7
Federal-Aid Projects	605 ILCS 5/6-701.9
Grade Separations	605 ILCS 5/6-701.1 605 ILCS 5/6-701.2
Road District/ Township Roads	605 ILCS 5/6-701.1 605 ILCS 5/6-701.2
Nondedicated Subdivision Roads (est. prior to July 23, 1959)	605 ILCS 5/6-701.8
Railroad Crossing Protection	BLR APM p 5-6-2
Right-of-Way for MFT projects	BLR APM 2-2-2i
Salt Storage Facilities	BLR APM 2-2-2d
Sidewalks**	BLR APM 2-2-2a
Storm Sewers**	BLR APM 2-2-2i
Traffic Control Devices	BLR APM 2-2-2m
Tree Trimming and Tree Removal (Emergency and/or Safety Related)	BLR APM 8-3-8
Utility Adjustment**	BLR APM p 5-6-6
Wheel Chair Ramps**	BLR APM 2-2-2b

Other Road District/ Township Uses

Description	Statute or Policy*
Engineering Services	605 ILCS 5/6-701.3 605 ILCS 5/6-701.4
Equipment Operation Usage Cost and Rental	BLR APM 8-3-11
Health, Hospitalization, and Life Insurance for Employees	BLR APM 2-2-1d(3)
Holidays, Vacation, and Sick Leave for Employees	BLR APM 2-2-1d(2)
Local Mass Transit	605 ILCS 5/6-701.5
Miscellaneous Expenses in Connection with Bond Issue Improvements	BLR APM 2-2-5
Wages and Salaries for Employees	BLR APM 2-2-1d(1)
Payment of Principal and Interest on Road Bonds	605 ILCS 5/6-701.6
Retirement Fund and Social Security Fund for Employees	BLR APM 2-2-1d(5)
Payment of Indebtedness	605 ILCS 5/6-701.4
Workers' Compensation Insurance Premium for Employees	BLR APM 2-2-1d(4)

* BLR APM - Bureau of Local Roads and Streets Administrative Policy Manual, ILCS - Illinois Compiled Statutes

** When included as part of a highway improvement program

Note: All uses of Motor Fuel Tax are subject to the provisions and limitations reflected in the BLR APM and ILCS.

ILLINOIS DEPARTMENT OF TRANSPORTATION DISTRICT BOUNDARIES WITH OFFICE LOCATION

DISTRICT OFFICES

DISTRICT 1

201 WEST CENTER COURT
(INSIDE DELIVERY)
SCHAUMBURG, IL 60196-1096
PHONE: (847) 705-4000

DISTRICT 2

819 DEPOT AVENUE
DIXON, IL 61021-3546
PHONE: (815) 284-2271

DISTRICT 3

700 EAST NORRIS DRIVE
OTTAWA, IL 61350-0697
PHONE: (815) 464-6131

DISTRICT 4

401 MAIN STREET
PEORIA, IL 61602-1111
PHONE: (309) 671-3333

DISTRICT 5

ROUTE 133 WEST
P.O. BOX 610
PARIS, IL 61944-0610
PHONE: (217) 465-4181

DISTRICT 6

126 EAST ASH STREET
SPRINGFIELD, IL 62704-4766
PHONE: (217) 782-7301

DISTRICT 7

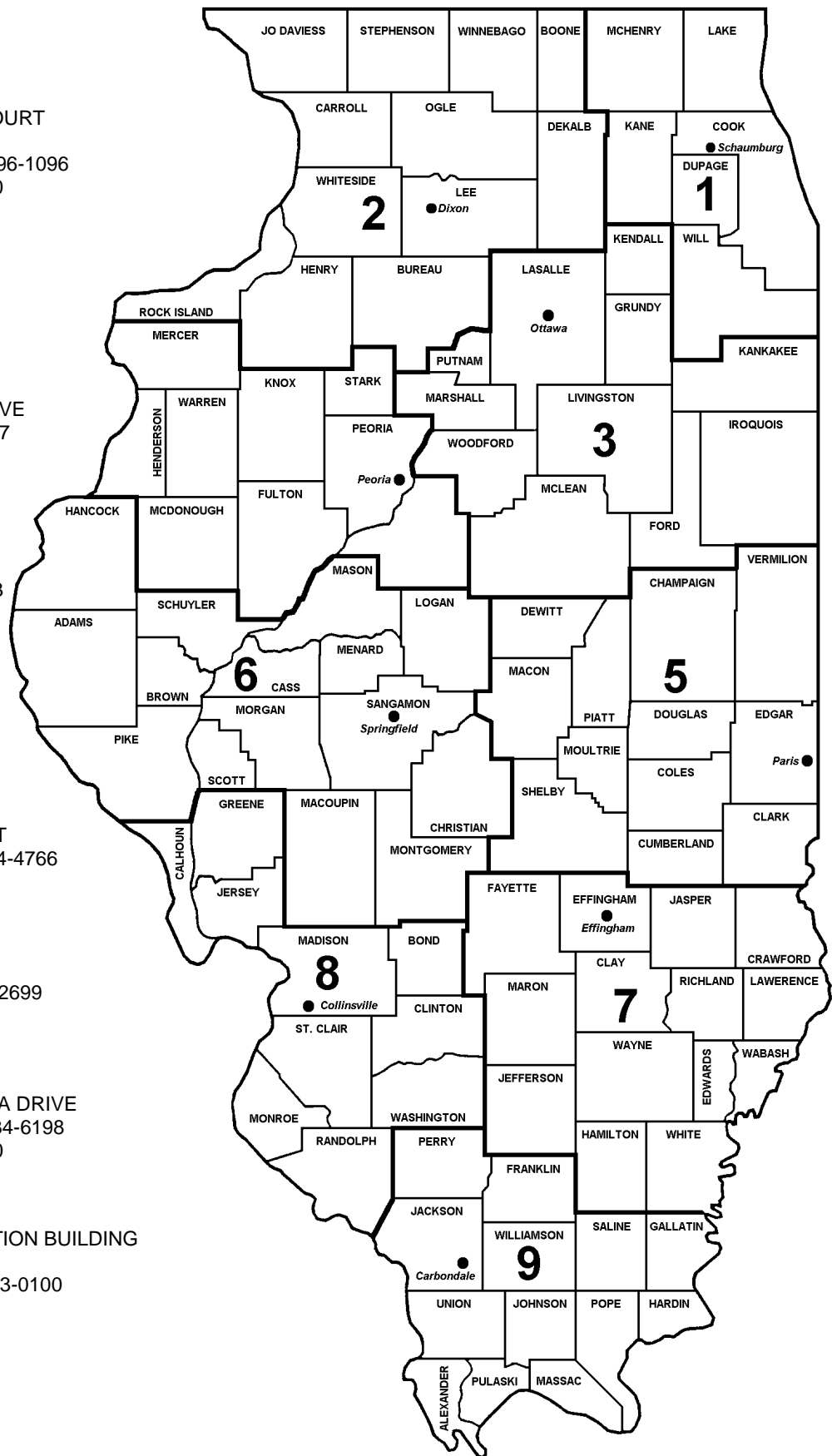
400 WEST WABASH
EFFINGHAM, IL 62401-2699
PHONE: (217) 342-3951

DISTRICT 8

1102 EASTPORT PLAZA DRIVE
COLLINSVILLE, IL 62234-6198
PHONE: (618) 346-3100

DISTRICT 9

STATE TRANSPORTATION BUILDING
P.O. BOX 100
CARBONDALE, IL 62903-0100
PHONE: (618) 549-2171



MOTOR FUEL TAX ALLOTMENT STATISTICS
December 1, 1999 through November 30,2000

% change
from 1999

Motor Fuel Tax	\$1,286,867,606.92	
Sales Tax	\$37,640,788.44	
GROSS COLLECTIONS	\$1,324,508,395.36	-3.96

DEDUCTIONS

Grade Crossing Protection Fund	\$27,000,000.00	+20.00
Vehicle Inspection Fund	\$27,499,999.96	N/A
Secretary of State	\$475,700.00	N/A
Diesel Differential	\$30,681,090.18	-23.38
Highway Adminstration	\$9,154,966.19	+7.29
Revenue Adminstration	\$23,177,280.11	+2.01
Refunds	\$17,146,234.94	+37.34
State Boating Act Fund	\$5,040,000.00	N/A
IFTA Payments to Other States	\$43,878,794.68	N/A
Auditor General	\$52,419.00	N/A
Court of Claims	\$1,513.27	N/A
	\$184,107,998.33	

\$1,140,400,397.03

ALLOCATIONS

IDOT (Road Fund & State Const)	\$520,022,581.04	-25.97
Municipalities	\$304,605,507.64	+23.99
Counties over 1,000,000 pop	\$103,851,246.40	+23.99
All other Counties	\$113,343,026.98	+23.99
Road Districts	\$98,578,034.97	+23.99
	\$620,377,815.99	

\$1,140,400,397.03

MUNICIPAL

2000 per capita distribution	\$29.91	
1999 per capita distribution	\$24.13	
Increase	(\$5.78)	+23.95

ROAD DISTRICTS

2000 Road Districts distribution per mile	\$1,376.10	
1999 Road Districts distribution per mile	\$1,110.89	
Increase	(\$265.21)	+23.87

MOTOR FUEL TAX ALLOTMENT STATISTICS
December 1, 2000 through November 30,2001

% change
from 2000

Motor Fuel Tax	\$1,288,841,848.42	
Sales Tax	\$0.00	
GROSS COLLECTIONS	\$1,288,841,848.42	-2.69

DEDUCTIONS

Grade Crossing Protection Fund	\$27,000,000.00	N/A
Vehicle Inspection Fund	\$30,000,000.00	+9.09
Secretary of State	\$859,075.00	N/A
Diesel Differential	\$35,183,497.82	+14.67
Highway Adminstration	\$9,470,146.34	+3.44
Revenue Adminstration	\$24,305,142.93	+4.87
Refunds	\$13,810,945.42	+19.45
State Boating Act Fund	\$5,040,000.00	N/A
IFTA Payments to Other States	\$44,214,073.41	N/A
Auditor General	\$39,232.00	N/A
Court of Claims	\$4,091.90	N/A

\$189,926,204.82

\$1,098,915,643.60

ALLOCATIONS

IDOT (Road Fund & State Const)	\$501,105,533.50	-3.64
Municipalities	\$293,533,142.92	-3.63
Counties over 1,000,000 pop	\$100,073,412.44	-3.63
All other Counties	\$109,219,907.12	-3.63
Road Districts	\$94,992,026.49	-3.63
	\$597,818,488.97	

MUNICIPAL

2001per capita distribution	\$28.25	
2000 per capita distribution	\$29.91	
Increase	(\$1.66)	-5.55%

ROAD DISTRICTS

2001 Road Districts distribution per mile	\$1,325.12	
2000 Road Districts distribution per mile	\$1,376.10	
Increase	(\$50.98)	-3.70%

MOTOR FUEL TAX ALLOTMENT STATISTICS
December 1, 2001 through November 30, 2002

% change
from 2001

Motor Fuel Tax \$1,322,966,544.18

GROSS COLLECTIONS	\$1,322,966,544.18	+2.65
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DEDUCTIONS

Grade Crossing Protection Fund	\$27,000,000.00	N/A
Vehicle Inspection Fund	\$30,000,000.00	N/A
Secretary of State	\$568,025.00	-33.88
Diesel Differential	\$36,345,484.29	+3.30
Highway Adminstration	\$9,975,635.49	+5.34
Revenue Adminstration	\$27,952,902.84	+15.01
Refunds	\$14,610,763.49	+5.79
State Boating Act Fund	\$5,040,000.00	N/A
IFTA Payments to Other States	\$37,078,772.58	N/A
Auditor General	\$72,843.00	N/A
Court of Claims	\$1,122.80	N/A

\$188,645,549.49

\$1,134,320,994.69

ALLOCATIONS

IDOT (Road Fund & State Const)	\$517,250,373.57	+3.22
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Municipalities	\$302,981,674.97	+3.22
Counties over 1,000,000 pop	\$103,297,621.97	+3.22
All other Counties	\$112,738,802.50	+3.22
Road Districts	\$98,052,521.68	+3.22

\$617,070,621.12

\$1,134,320,994.69

MUNICIPAL

2002 per capita distribution	\$28.41	
2001 per capita distribution	\$28.25	
Increase	\$0.16	+57

ROAD DISTRICTS

2002 Road Districts distribution per mile	\$1,369.06	
2001 Road Districts distribution per mile	\$1,325.12	
Increase	\$43.94	+3.32